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7 JAN 1963

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MEMORANDUM FOR: Deputy Comptroller

ATTENTION : Steering Committee for Budget and Fiscal Survey

SUBJECT : Plan of Action for the Task Group

1. Since convening on 2 January the Task Group has reviewed existing material and previous surveys touching upon our mission. Documents reviewed are the following:

- a. Report submitted in September 1962 by the [REDACTED] Manpower Review Task Force.
- b. Bureau of the Budget Circular A-44.
- c. The Comptroller Financial Advisory Committee reports on Financial Reporting and on Budget and Fiscal Procedures.
- d. The work papers prepared for the DAB project designed to draft a statement of functions of HF Offices in the HQ/P.
- e. Report (with position descriptions) of a survey of Budget and Fiscal Offices in HQ/P, prepared by the Salary and Wage Division of the Office of Personnel.
- f. The FY 1964 Agency Budget, Current Office T/O's, and monthly Personnel Statistics.

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2. In addition, the Task Group has prepared in draft a check sheet listing known functions performed in HF Offices and summarizing information and statistics desired. A draft of a letter to be sent by the Task Group to each Budget and Fiscal Officer has been prepared. This letter is designed to inform each office of the Task Group survey and its purpose and to request advance preparation of pertinent statistics.

3. It is planned to conduct the office surveys on a desk-to-desk basis reviewing the actual functions performed by each individual in order to determine exactly what is done, how it is done, and why. In conducting interviews, it is planned to extract from each individual a list of duties performed. When this is completed we will then go back and examine the methods, procedures, and techniques employed for each function in greater detail. In the first office visited, it is planned that the Task Group as a unit will conduct interviews in order to obtain experience and develop techniques. During ensuing office visits the Group will split up and conduct separate interviews. Considering the time involved in group interviewing, it has been decided to begin with the SA Division Budget and Fiscal Office since SA is a fairly representative division and has a budget and fiscal staff of only five persons.

4. The check sheet will be limited to use as a guide for the Task Group assuring minimum subject coverage. The actual data and information from which the report will be compiled is to be obtained from desk interviews and other available material. It is planned to compile reports in a manner that will disclose the actual duties performed on a position basis and also the details of the methods, techniques, and procedures employed in each office on a functional basis.

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Chairman

Member

Member

Attachments:

1. Check sheet (draft)
2. Letter to AF offices w/statistical request (draft)

Distribution:

- 0 & 1 - Addressee
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 - 1 - C/TAS
 - 1 - C/Finance Division
 - 1 - C/Budget Division
 - 1 - TAS Subject
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Check Sheet

1. Budget

a. Preparation

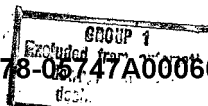
- (1) Operational Program and Preliminary Estimate
- (2) Office Estimate
- (3) Congressional Estimate

b. Execution

- (1) Review and Adjustments
- (2) Programming Activities

Information and Statistics Required

- a. (1) Estimated man-hours each category per year (include typing)
(2) Total funds for operation in FY, CY, and BY
- b. Forms utilized
 - (1) Agency
 - (2) Internal (used copies)
- c. Information compiled by WF office each category
 - (1) Worksheets used
 - (2) Source of information
- d. Source of information from outside office used each category
 - (1) Machine runs
 - (2) Other sources
- e. Files maintained
 - (1) Type
 - (2) Number



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f. Correspondence initiated

(1) Type

(2) Number

2. Allotment Control

a. Establishment

b. Adjustment and liquidation

c. Field Stations

(1) Class A

(2) Class B

d. Property Authorizations

e. Lapsed Appropriations

Information and Statistics Required

a. Estimated man-hours per year overall

b. Forms utilized

(1) Agency

(2) Internal (need copies)

c. Documents utilized

(1) Types

(2) Number handled annually

(3) Document control (loss) maintained

d. Number of allotments and cost centers handled

e. Number of ledger entries annually

f. Machine runs used

g. Files maintained

(1) Types

(2) Number

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h. Correspondence initiated

(1) Type

(2) Number

3. Advances

a. Employee Travel

b. Employee Other

c. Agent

d. Project

e. Other

Information and Statistics Required

a. Man-hours devoted annually

b. Extent of preparation

c. Files or records maintained

d. Machine runs used

e. Document controls (logs) maintained

f. Review

g. Delinquency follow-up

h. Number of advances annually by category

i. Delinquent advances as of date of review by category

j. Correspondence initiated

(1) Type

(2) Number

k. Policy for establishing due dates

4. Accountings and Claims

a. Travel

b. Operational Expense

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- c. Project
- d. Requests for write-off or relief from liability
- e. Claims for losses or damage
- f. T/A's
- g. Audit Difference Statements
- h. Other

Information and Statistics Required

- a. Estimated man-hours devoted annually
- b. Type and depth of audit or review performed
- c. Extent of preparation engaged in
- d. Files maintained
- e. Document controls (logs) maintained
- f. Machine runs used
- g. Number of accountings and claims processed annually by category
- h. Correspondence initiated
 - (1) Type
 - (2) Number

3. Station Accountings

- a. Class A
- b. Class B

Information and Statistics Required

- a. Review given
- b. Use made
- c. Files maintained
- d. Number each category
- e. Machine runs used

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f. Man-hours devoted annually

g. Correspondence initiated

(1) Type

(2) Number

6. Projects

a. Outlines

b. Fiscal Annexes

c. Administrative Plans

d. Funding

Information and Statistics Required

a. Extent of participation in preparation by category

b. Man-hours devoted annually

c. Files maintained

d. Machine runs used

e. Number of projects by activity and FI, PP, PM, etc.

f. Number of projects by type - Proprietary, [REDACTED] Other

g. Number of projects with administrative plans, with fiscal annexes, without either

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7. Personnel Administration

a. Review of Personnel Actions

b. Arrange financial training and briefings for agents and employees destined for field assignments

c. Review contracts, military LOA's, MOC's

d. Overtime

e. Cover

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Information and Statistics Required

- a. Man-hours devoted annually
- b. Records maintained
- c. Participation in or preparation by category
- d. Machine runs used
- e. Correspondence initiated
 - (1) Type
 - (2) Number

8. Audit Reports

- a. Project
- b. Station
- c. Division

Information and Statistics Required

- a. Number handled
- b. Action taken
- c. Records maintained
- d. Correspondence initiated

9. Liaison

- a. Division Personnel
- b. Comptroller Personnel
- c. Outside Personnel and Projects
- d. Others

Information and Statistics Required

- a. Man-hours devoted annually
- b. Assistance provided
- c. Assistance obtained
- d. Correspondence initiated

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10. Reports Prepared

- a. Comptroller elements
- b. Division elements
- c. DDP/IG
- d. Others

Information and Statistics Required

- a. Type and general content
- b. Regular, periodic, or by request
- c. Source of information used in compiling
- d. Number of reports by category
- e. Machine runs used
- f. Records maintained
- g. Man-hours devoted annually

11. General

- a. Travel Orders
- b. Petty Cash and Postage Funds
- c. Proposed and Revised Finance Regulations
- d. Saching Officer
- e. Coordinate all correspondence on financial matters affecting division
- f. Staff supervision

Information and Statistics Required

- a. Number of items processed
- b. Man-hours devoted annually
- c. Records maintained

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- d. Machine runs used
- e. Correspondence initiated
 - (1) Type
 - (2) Number

12. Miscellaneous Clerical Services

- a. Payroll Cards
- b. Time and Attendance Records
- c. Distribution of PCN's
- d. Distribution of paychecks
- e. W-4 Forms
- f. W-2 Forms
- g. Credit Union, Tax, Insurance, Savings Bonds matters

Information and Statistics Required

- a. Man-hours devoted annually
- b. Records maintained
- c. Correspondence initiated
 - (1) Type
 - (2) Number

13. General Statistics

- a. BF Office Table of Organization
 - (1) Official title of each position and name of incumbent
 - (2) Basic duties by position
- b. Authorized personnel strength of Division or Staff
- c. Actual personnel strength of Division or Staff

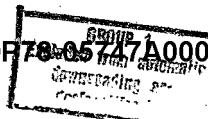
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[REDACTED] (7 January 1963)

MEMORANDUM FOR: _____ **Budget and Fiscal Officer**
SUBJECT: Survey of DE Activities
REFERENCE: Memorandum from Acting Comptroller, to Assistant Deputy Director/Plans, dated _____, Subject: Survey of Financial Practices in DD/P Budget and Fiscal Offices

1. The survey team mentioned in the reference is scheduled to visit your office on _____. It is expected the survey will last _____ days.
2. The survey will be conducted in the nature of a desk-by-desk review of specific functions performed by each individual employee. The data sought is factual. There is no intention of conducting an on-the-spot critical review. The accumulation of information will be directed toward determining what is done, how it is done, and the purpose of each operation.
3. It is recognized that an intensive desk survey results in some disruption of office routine. In order to hold actual survey time to a minimum, it will be appreciated if the following statistics are compiled by your Office and made available to the survey team at the time of its visit. Such statistics may be estimates in instances where the compilation of actual data would be unduly time consuming.

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a. Allotment Control

- (1) Total number of FY 1963 cost centers maintained
- (2) Total number of FY 1962 cost centers maintained
- (3) Number of FY 1962 cost centers maintained with total obligation of less than \$2,000.

b. Advances

- (1) Number of advances annually summarized by categories:
 - (a) Employee travel
 - (b) Employee other
 - (c) Agent
 - (d) Project
 - (e) Other
- (2) Number of delinquent advances presently of record summarized by category as in (1), above.

c. Accountings and Claims

Number of accountings and claims processed annually by the following categories:

- (1) Travel vouchers
- (2) Operational Expenses
- (3) Project
- (4) Requests for write-off or relief from liability
- (5) Claims for loss or damage
- (6) T/A's
- (7) Audit Difference Statements
- (8) Other

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SECRET**CONFIDENTIAL****d. Station Accountings**

- (1) Number of Class A stations including [REDACTED] 25X1A
- (2) Number of Class B stations reporting to Headquarters
- (3) Number of Class B stations reporting to [REDACTED] 25X1A
installations

e. Projects

- (1) Number of projects by activity - FI, PP, PM, etc.
- (2) Number of projects by type - [REDACTED] Proprietary, 25X1A
Other
- (3) Number of projects with administrative plans; with
fiscal annexes, without either

f. General

- (1) Annual number of employees and agents briefed for
field assignments
- (2) Number of audit reports processed annually
- (3) Number of reports made itemized by subject and name
of consumer
- (4) Number of travel orders handled
- (5) Number of payroll cards maintained
- (6) Number of Time and Attendance reports handled
- (7) Number of requisitions processed for Property,
Printing, and Books
- (8) Office Table of Organization
 - (a) Official title of each position and name of
incumbent
 - (b) Basic duties by position. Short, general state-

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ment only

(9) Overtime hours worked, paid and unpaid annually

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ORIG CLASS S	PAGES 2	REV CLASS 02
JUST 22	NAVY REV 20/0	ACVH 112 154

MEMORANDUM FOR: Assistant Deputy Director (Plans)

SUBJECT: Survey of Financial Practices in DD/P
Budget and Fiscal Offices

- REFERENCE:
- (a) Bureau of the Budget Circular No. A-44, Revised, dated 31 October 1962, Subject: Improving Manpower Controls and Utilization in the Executive Branch
 - (b) Manpower Review Report submitted to the DOD on 28 September 1962 by the [REDACTED] Manpower Review Task Force, Annex 1, Tab B, Pages 10 and 11

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1. The Comptroller Financial Advisory Committee recently reported on two Agency-wide surveys it had conducted of offices performing budget and fiscal functions. One was concerned with which financial procedures, methods and techniques could be improved or eliminated, and the other with reports. The Committee concluded that there is room for improvement but the specifics cannot be located through the informal approach of asking--nothing short of a full-time on-the-spot review by a task group can do the job. The Committee recommended the formation of a small task group to devote full-time on an office-by-office survey to review working methods and procedures and to determine the financial data and reporting requirements.

2. Considering the import of the Bureau of the Budget Circular (Reference (a)), and the conclusions reached in the Report on FE Division, Budget and Fiscal Section Utilization of Manpower (Reference (b)), it has been decided that the survey recommended by the Committee in paragraph 1, above, would serve a very useful purpose in determining specific areas where (a) procedures, methods, and techniques may be improved; (b) more efficient use of manpower may be made; and (c) any existing unnecessary duplication of recordkeeping may be eliminated.

3. Action to accomplish a survey of Agency budget and fiscal offices has been assigned to a technically qualified Task Group of three individuals designated by this Office. This Task Group has been instructed to primarily emphasize in each office visited the accumulation of factual data concerning the activities performed, methods used in performance, and statistical data relating thereto, including manpower available, volume and value of transactions handled, etc. On-the-spot criticisms or procedural modifications will not be

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recommended. The Task Group will make interim progress reports at least monthly to a Steering Committee composed of the Deputy Comptroller, Chief, Finance Division; Chief, Budget Division; and Chief, Technical Accounting Staff. After all offices have been surveyed, a comprehensive report shall be prepared showing data accumulated for each office and specific recommendations relating thereto as well as a summary containing general conclusions and overall recommendations.

4. It is expected that the review of each office will require an average two or three days depending on size and complexity. It is presently proposed to begin the actual survey as soon as feasible. Each office will be notified in writing in advance of the Task Group's visit.

5. We will be most happy to discuss in more detail any portion of this memorandum as well as answer any questions you may have.


Deputy Comptroller

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TAS/PLD/PAG/bjm(4 January 1963)

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